SPECIFICATION AMENDMENTS:

Please amend the specification as follows:

On page 1, before the heading "BACKGROUND OF THE INVENTION", please insert the follow section:

--CROSS-REFERENCE TO RELATED APPLICATION

This application is a divisional of copending application serial number 10/200,194, which was filed on July 23, 2002.-- , now US. PAT. 6,876,285

Page 4, line 3, through line 12, please amend the current paragraph as follows:

--As shown in FIG. 2, a high density multi-layer microcoil according to the invention includes a substrate 10, a multi-layer coil winding 60, a magnetic core 70 and an photoresist structure 80. The multi-layer coil winding 60 is composed of a plurality of coil element layers, e.g., C1, C2, C3 and C4, linking one another. Each coil element C1, C2, C3 or C4 is further composed of N windings in a plane. Two ends 61, 62 of the coil layers C1, C4 are contact points for outer circuits. The coil elements C1, C2, C3, C4 are perpendicular to the substrate 10 and linked sequentially to form the continuous coil winding 60. Because the coil winding 60 is perpendicular to the substrate 10, the magnetic ~~filed~~ field is parallel to the substrate and will not generate induction current to the substrate as prior arts do.

Page 4, line 21, through Page 5, line 16, please amend the current paragraphs as follows:

Since the high density multi-layer microcoil of the invention is a tridimensional structure, the fabrication process has to be specially designed in order to utilize general planar fabrication process. An applicable method is first to form a dry film of photoresist structure 80 with a coil